



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information:

WAC 458-50-040 Annual reports—Time of filing—Extension of time

WAC 458-50-070 Annual assessment--Procedure

WAC 458-50-100 Apportionment of operating property to the various counties and taxing districts

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY February 6, 2006

Purpose of the proposal and its anticipated effects, including any changes in existing rules: WAC 458-50-040 is being revised to recognize that RCW 84.12.230 authorizes the Department to extend the date by which an annual report must be filed by up to sixty days. The rule currently explains that the Department may extend the due date by up to thirty days.

WAC 458-50-070 needs to be revised to recognize that a petition for a hearing relating to the value of operating property must be filed within the first 10 working days of July. The rule currently explains that it must be filed on or before July 9th. The rule also explains that the Department must appoint a time for a hearing between the 10th and 25th of July, this needs to be changed to within 10 working days of the hearing request time period. The reference to WAC 458-50-010 is being removed (that rule no longer exists) and the reference to RCW 84.12.200(16) needs to be changed to RCW 84.12.200(12).

WAC 458-50-100 is being revised to eliminate subsection (8), which discusses the assessment of steamboat companies. The Department's Property Tax Division no longer assesses operating properties of steamboat companies. Laws of 1998, ch. 335.

Copies of these draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/laws/RuleMaking/default.aspx>

Reasons supporting proposal: These changes need to be made to bring these rule in conformity with current law and to remove erroneous citations.

Statutory authority for adoption:

84.12.390

Statute being implemented:

RCW 84.12.230, 84.12.270, 84.12.310, 84.12.340

Is rule necessary because of a:

Federal Law?

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Yes

☒

No

Federal Court Decision?

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Yes

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No

State Court Decision?

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Yes

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No

If yes, CITATION:

CODE REVISER USE ONLY

Filed: November 30, 2005

Time: 10:03 a.m.

WSR: 05-24-027

The above information was input by DOR.

Date

Name (Type or print)

Alan R. Lynn

Signature

Title

Rules Coordinator

Name of proponent: (person or organization)

Department of Revenue

☐ Private

☐ Public

☒ Governmental

Name of agency personnel responsible for:			
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: none